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### FINDLAW DAILY OPINION SUMMARIES U.S. 1ST CIRCUIT COURT OF APPEALS

Criminal Law & Procedure, Evidence, Tax Law

#### **US v. Ulloa, No. 13-1577**

Defendant's conviction of ten counts of submitting fraudulent federal tax returns is affirmed, where the district court did not err in: 1) finding that the jury instruction preventing the jury from considering a co-worker's criminal conduct as propensity evidence under the Federal Rules of Evidence Rule 404(b) was harmless error; 2) declining to strike the summary testimony of Internal Revenue Service (IRS) Agent Mitchell; and 3) refusing to grant defendant's motion for acquittal on Count Eight pursuant to the Federal Rules of Criminal Procedure Rule 29.

Admiralty, Injury & Tort Law, Labor & Employment Law

#### **Ramirez v. Carolina Dream, Inc., No. 13-2109**

Summary judgment for defendant-employer in a personal injury action seeking a remedy under the Jones Act and general maritime law is vacated and remanded, where the record would permit a factfinder to find that plaintiff is entitled to maintenance and cure.